

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Record Request Response

Record Request No.: AG-RR-52 (Electric)

Please identify any costs contained in the cost of service relating to the old Sawyer Passway Substation and break those down into plant, rate-base components, and expenses.

Response:

The Plant in Service balance for the old Sawyer Passway Substation as of 12/31/01 was \$1,033,889. Associated Accumulated Depreciation was \$639,216 and test year depreciation expense is proformed in cost of service at \$61,516.

In preparing this response, Mr. Collin has worked closely with the Company's Engineering Department to determine and confirm the timeline associated with the addition of the new substation to FG&E's distribution system and the associated retirement of the old substation. In the September 4, 2002 transcript, page 1426, Mr. Collin said he "believed the new Sawyer Passway substation first transformer went into service at the beginning of 2000". Upon further discussion with the Engineering Department, it has been determined that the new substation initially went into service in late 2000, and became fully operational in June 2001, when the second transformer located at this substation was energized..

Furthermore, when asked when the old electric station ceased serving customers, Mr. Collin indicated that it was "basically the same time as the new substation turnover ... [a]t the end of 1999 or beginning of 2000." In fact, the old Sawyer Passway substation was taken off line on January 22, 2002. There was not a simultaneous switch from old substation to new, because during 2001, new and replacement circuits were constructed to the new substation. This construction had to be completed before cutover and prior to de-energizing the old sub-station.

The removal of the old station is estimated to take place during 2002 and early 2003. At that time FG&E will retire the old sub-station (making the necessary journal entries to retire it from plant in service) and remove it from Rate Base in accordance with regulatory plant accounting policies.

Person Responsible: Mark H. Collin